

Fiduciary Income Tax Return — 1997

For the calendar year 1997

MONTANA

Form FID-3

Rev. 8/97

or Fiscal Year beginning _____, 1997 and ending _____, 19____

Name of estate or trust	Federal employer identification number
Name and title of fiduciary	Residency status: <i>Check One</i>
Address of fiduciary (Number and street)	<input type="checkbox"/> Resident Full year <input type="checkbox"/> Nonresident Full year
City, State, and Zip Code	USE FORM 2X TO AMEND <input type="checkbox"/> Trust <input type="checkbox"/> Estate <input type="checkbox"/> Grantor

PART I—INCOME

Round to Nearest Dollar

1. Interest income	1.		
2. Dividends	2.		
3. Partnership income (or loss) Attach Federal Schedule E	3.		
4. Income from another estate or trust	4.		
5. Net rent and royalty income (or loss)	5.		
6. Net business and farm income (or loss) .. Attach Federal Schedules C, CEZ or F	6.		
7. Capital gain (or loss) (same as federal) .. Attach Federal Schedule D, Form 1041	7.		
8. Ordinary gain (or loss) Attach Federal Form 4797	8.		
9. Other income (state nature of income)	9.		
10. Federal total income. Add lines 1 thru 9 (per Federal Form 1041)	10.		
ADDITIONS TO INCOME			
11. Interest on state, county municipal bonds (non-Montana)	11.		
12. Federal income tax refunds (if you deducted the taxes in earlier years)	12.		
13. Other additions (specify)	13.		
14. Total adjustments increasing income (add lines 11 thru 13)	14.		
15. Add lines 10 and 14, enter result	15.		
REDUCTIONS OF INCOME			
16. Interest exclusion for U.S. savings bonds, etc.	16.		
17. Income from sources outside Montana (nonresidents only)	17.		
18. Exempt retirement income (specify)	18.		
19. State refund (if included in line 9 above)	19.		
20. Other reductions (specify)	20.		
21. Total adjustments decreasing income (add lines 16 thru 20)	21.		
22. Montana total income (subtract line 21 from line 15, enter result)	22.		

PART II — DEDUCTIONS Nonresidents are allowed only those deductions attributable to the production of Montana income.

23. Interest	23.		
24. Taxes (federal, property, etc.)	24.		
25. Charitable contributions	25.		
26. Fiduciary fees and administrative expenses	26.		
27. Attorney, accountant and return preparer fees	27.		
28. Casualty or theft losses	28.		
29. Other deductions. Attach a separate sheet listing deductions	29.		
30. Total deductions (add lines 23 thru 29)	30.		
31. Total (subtract line 30 from 22)	31.		
32. Income distribution deduction (see page 2 of FID-3 instructions)	32.		
33. Net income before exemption (subtract line 32 from 31)	33.		
34. Exemptions — \$1,550. (nonresidents must pro-rate)	34.		
35. Taxable income of fiduciary (subtract line 34 from 33)	35.		

Please call 1-406-444-3674 or TDD 1-406-444-2830 for hearing impaired.



FORM FID-3 PAGE 2 1997

Name of estate or trust

36. Taxable income of fiduciary (from page 1)	36.			
37. Tax from tax table below	37.			
38. Tax on lump sum distributions	38.			
39. Subtotal (add lines 37 and 38)	39.			
40. Credits from Form 2A Schedule II	40.			
41. Balance (subtract line 40 from 39)	41.			
42. Investment credit recapture from Form RIC	42.			
43. Old Fund Liability Tax Attach Form OFLT	43.			
44. Total tax (total of lines 41, 42 and 43)		44.		
45. Payments on 1997 estimated tax	45.			
46. Montana tax withheld	46.			
47. Total of lines 45 and 46		47.		
REFUND OR TAX DUE				
48. If line 47 is larger than line 44 enter amount OVERPAID	48.			
49. Amount of line 48 to be REFUNDED TO YOU	49.			
50. Amount of line 48 to be credited to your 1997 estimated tax	50.			
51. If line 44 is larger than line 47 enter TAX DUE.....	51.			
52. Underpayment penalty	52.			
53. Late filing penalty	53.			
54. Late payment penalty	54.			
55. Interest	55.			
56. Total of lines 51 through 55		56.		

PART III—SCHEDULE OF DISTRIBUTION TO BENEFICIARIES
Must Be Completed

List name of each beneficiary receiving a portion of distributions reported on line 32, Part II. (If more than 10 beneficiaries, attach separate schedule)

	Social Security Number	Montana Resident Yes or No	Share of Capital Gains	Share of Interest and Dividends	Share of Other Income
1.		.			
2.		.			
3.		.			
4.		.			
5.		.			
6.		.			
7.		.			
8.		.			
9.		.			
10.		.			

I declare under penalty of false swearing that the information in this return and attachments is true, correct and complete.

Signature of Fiduciary

 Preparer other than Fiduciary
Name, address and telephone number of preparer

Date

TAX TABLE

If Taxable Income is:

If Taxable Income is:

Over	But not over	Multiply by	and Subtract = Tax	Over	But not over	Multiply by	and Subtract = Tax		
\$ 0	\$ 1,900	X	2%	\$ 0	\$ 15,500	\$ 19,400	X	7%	\$ 407
\$ 1,900	\$ 3,900	X	3%	\$ 19	\$ 19,400	\$ 27,200	X	8%	\$ 601
\$ 3,900	\$ 7,800	X	4%	\$ 58	\$ 27,200	\$ 38,800	X	9%	\$ 873
\$ 7,800	\$ 11,600	X	5%	\$ 136	\$ 38,800	\$ 67,900	X	10%	\$ 1,261
\$ 11,600	\$ 15,500	X	6%	\$ 252	\$ 67,900		X	11%	\$ 1,940

Example = taxable income \$2,000 x 3% (.03) = \$60 subtract \$19 = \$41 tax